

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1421

Page 1, line 14, overstrike "**and**" and insert immediately thereafter an underscored boldfaced comma

Page 1, line 14, after "**tobacco**" insert ", **and other tobacco products**"

Page 1, line 14, overstrike "**Other** "

Page 1, line 15, overstrike "**tobacco products - Excise**" and insert immediately thereafter "**Snuff and chewing tobacco excise**"

Page 1, line 22, overstrike "or" and insert immediately thereafter an underscored comma

Page 1, line 22, after "tobacco" insert ", or other tobacco products"

Page 1, line 23, after the period insert "For cigars, pipe tobacco, or other tobacco products for which the tax commissioner is unable to readily identify the established price for which a manufacturer sells the cigars, pipe tobacco, or other tobacco products to a distributor, the excise tax shall be paid by the retailer and the "wholesale purchase price" means the price at which the retailer sells such product to a customer at the point of sale, exclusive of any discount or reduction."

Page 2, line 3, after "dollars" insert "ten"

Page 2, line 7, remove the overstrike over "~~For purposes of this subsection, the tax on~~"

Page 2, line 7, after "~~products~~" insert "snuff and chewing tobacco"

Page 2, line 7, remove the overstrike over "~~is computed based~~"

Page 2, remove the overstrike over line 8

Page 2, line 10, overstrike "and regulations"

Page 3, line 3, overstrike the second "and" and insert immediately thereafter an underscored comma

Page 3, line 3, after "tobacco" insert ", and other tobacco products"

Page 3, line 6, overstrike "and, upon all other tobacco products purchased in another state and"

Page 3, overstrike lines 7 and 8

Page 3, line 9, overstrike "state"

Page 3, line 10, overstrike the first "or" and insert immediately thereafter an underscored comma

Page 3, line 10, after "tobacco" insert ", or other tobacco products"

Page 3, line 11, after the period insert "For cigars, pipe tobacco, or other tobacco products for which the tax commissioner is unable to readily identify the established price for which a manufacturer sells the cigars, pipe tobacco, or other tobacco products to a distributor, the excise tax shall be paid by the retailer and the "wholesale purchase price" means

the price at which the retailer sells such product to a customer at the point of sale, exclusive of any discount or reduction."

Page 3, line 14, overstrike "and regulations"

Page 4, line 24, overstrike "hereinafter"

Page 4, line 24, after "provided" insert "in this section"

Page 4, line 25, after "2." insert "All moneys received by the tax commissioner under this chapter from fifty-six and one-half mills of the tax on each of the classes of cigarettes; fifteen and one-half percentage points of the tax on all cigars, pipe tobacco, and other tobacco products; one dollar fifty cents per ounce of the tax on snuff; and forty cents per ounce of the tax on chewing tobacco must be transmitted to the state treasurer at the end of each month and deposited in the tobacco tax distribution fund in the state treasury.

3."

Page 4, line 25, overstrike "All moneys received from the levy and assessment of"

Page 4, line 25, remove "nine and"

Page 4, line 26, remove "sixth-tenths"

Page 4, line 26, overstrike "mills on each of the classes of cigarettes provided in this chapter"

Page 4, line 26, remove "and four"

Page 4, remove line 27

Page 4, line 28, replace "tobacco products provided in this chapter" with "Fifteen percent of the revenues deposited in the tobacco tax distribution fund"

Page 5, line 4, overstrike ", and warrants must be drawn"

Page 5, line 5, overstrike "payable to the treasurers of such cities"

Page 5, after line 5, insert:

"4. Twenty-five percent of the revenues deposited in the tobacco tax distribution fund are appropriated and must be distributed on or before the thirtieth day of June and the thirty-first day of December of each year, ten percent of the distribution in equal amounts to each county and ninety percent on a per capita basis to the counties, the allocation to be based upon the population of each county according to the most recent official federal census. The county treasurer shall distribute all moneys received under this section to the county public health unit. Moneys received by counties under this section are intended to augment, but not replace, county taxes levied for the support of public health units under section 23-35-07."

Page 5, line 6, replace "3." with "5."

Page 5, line 6, remove "All moneys received from the levy and assessment of thirty-three and one-tenth mills"

Page 5, remove lines 7 through 9

Page 5, line 10, replace "the credit of" with "Sixty percent of the revenues deposited in the tobacco tax distribution fund are appropriated and must be transferred to"

Page 5, remove lines 11 through 23

Renumber accordingly